



తెలంగాణ రాజ పత్రము
THE TELANGANA GAZETTE
PART - I EXTRAORDINARY
PUBLISHED BY AUTHORITY

No. 138-A]

HYDERABAD, TUESDAY, JULY 16, 2019.

NOTIFICATIONS BY GOVERNMENT

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REVENUE DEPARTMENT

(CT-II)

CERTAIN AMENDMENTS ON RATES OF TAX UNDER THE TELANGANA GOODS AND SERVICES TAX ACT, 2017 (ACT No. 23 OF 2017).

[G.O.Ms.No. 79, Revenue (CT-II), 16th July, 2019.]

No. 08/2019-State Tax (Rate).- In exercise of the powers conferred by sub-section (1) of Section 9 and sub-section (5) of section 15 of the Telangana Goods and Services Tax Act, 2017 (Act No. 23 of 2017), the State Government, on the recommendations of the Council, hereby makes the following further amendments in the notification No. 1/2017-State Tax (Rate), issued in G.O.Ms.No. 110, Revenue (CT.II) Department, Dt: 29-06-2017, published in Telangana Gazette Part-I, Extraordinary No. 191/A, Dt: 30-06-2017, namely:-

In the said notification, in Schedule III - 9%, after serial number 452P in column (1) and the entries relating thereto, the following serial number and entries shall be inserted, namely:-

(1)	(2)	(3)
“452Q	Any chapter	Supply of any goods other than capital goods and cement falling under chapter heading 2523 in the first schedule to the Customs Tariff Act, 1975 (51 of 1975), by an unregistered person to a promoter for construction of the project on which tax is payable by the promoter as recipient of goods under sub-section 4 of section 9 of the Telangana Goods and Services Tax Act, 2017 (23 of 2017), as prescribed in notification issued in G.O.Ms.No. 63, Revenue (CT-II) Department, Dt: 04-06-2019. <i>Explanation.</i> - For the purpose of this entry,- (i) the term “promoter” shall have the same meaning as assigned to it in clause (zk) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016).

(1)	(2)	(3)
		<p>(ii) “project” shall mean a Real Estate Project (REP) or a Residential Real Estate Project (RREP).</p> <p>(iii) the term “Real Estate Project (REP)” shall have the same meaning as assigned to it in clause (zn) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016).</p> <p>(iv) “Residential Real Estate Project (RREP)” shall mean a REP in which the carpet area of the commercial apartments is not more than 15 per cent of the total carpet area of all the apartments in the REP.</p> <p>(v) This entry is to be taken to apply to all goods which satisfy the conditions prescribed herein, even though they may be covered by a more specific chapter/ heading/ sub heading or tariff item elsewhere in this notification.</p>

This notification shall come into force with effect from the 1st of April, 2019.

No. 09/2019-State Tax (Rate).- In exercise of the powers conferred by sub-section (1) section 9, sub-section (1) of section 11, sub-section (1) of section 16 of the Telangana Goods and Services Tax Act, 2017 (Act No. 23 of 2017) (herein after referred to as the “said Act”), the State Government, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby makes the following amendments in the notification issued in G.O.Ms.No. 44, Revenue (CT-II) Department, dt: 09-04-2019, namely:-

In the said notification,-

- (i) in the Table, in column 3, after clause 7, the following clause shall be inserted, namely:-

“8. Where any registered person who has availed of input tax credit opts to pay tax under this notification, he shall pay an amount, by way of debit in the electronic credit ledger or electronic cash ledger, equivalent to the credit of input tax in respect of inputs held in stock and inputs contained in semi-finished or finished goods held in stock and on capital goods as if the supply made under this notification attracts the provisions of section 18(4) of the said Act and the rules made there-under and after payment of such amount, the balance of input tax credit, if any, lying in his electronic credit ledger shall lapse.”;

- (ii) in paragraph 3, in the Explanation, after clause (ii), the following clause shall be inserted, namely:-

“(iii) the Telangana Goods and Services Tax Rules, 2017, as applicable to a person paying tax under section 10 of the said Act shall, mutatis, mutandis, apply to a person paying tax under this notification”.

This notification shall come into force on the 1st day of April, 2019.

No. 10/2019-State Tax (Rate).- In exercise of the powers conferred by sub-sections (1), (3) and (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15, sub-section (1) of section 16 and section 148 of the Telangana Goods and Services Tax Act, 2017 (Act No. 23 of 2017), the State Government, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification No. 11/2017 - State Tax (Rate), issued in G.O.Ms.No. 110, Revenue (CT-II) Department, Dt: 29-06-2017, published in Telangana Gazette Part-I, Extraordinary No. 191/A, Dt: 30-06-2017 namely:-

In the said notification,-

- (i) in the Table, against serial number 3, in items (ie) and (if), in the entries in column (5), for the figures and letters “10th”, wherever they occur, the figures and letters “20th” shall be substituted;
- (ii) in Annexure IV, for the figures and letters “10th”, at both the places where they occur, the figures and letters “20th” shall be substituted.

SOMESH KUMAR,
Special Chief Secretary to Government.